

<b>PROMESA COVER SHEET</b> (Instructions on Reverse)		<b>CASE NUMBER</b> (Court Use Only)	
<b>PLAINTIFFS (DEBTOR, if Title III Petition; ISSUER, if Title VI Application)</b> The Special Claims Committee of The Financial Oversight and Management Board for Puerto Rico, by and through its Members and the Official Committee of Unsecured Creditors of the Commonwealth of Puerto Rico, as co-trustees respectively, of The Commonwealth of Puerto Rico		<b>DEFENDANTS</b> Value Sales Corporation	
<b>ATTORNEYS (Firm Name, Address, and Telephone No.)</b>  <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <b>BROWN RUDNICK LLP</b>            Edward S. Weisfelner, Esq.            Seven Times Square            New York, NY 10036            Tel. (212) 209-4800            eweisfelner@brownrudnick.com             Jeffrey L. Jonas, Esq.            Sunni P. Beville, Esq.            One Financial Center            Boston, MA 02111            Tel.: (617) 856-8200            jjonas@brownrudnick.com            sbeville@brownrudnick.com         </div> <div style="width: 48%;"> <b>ESTRELLA, LLC</b>            Alberto Estrella, Esq. USDC - PR 209804            Kenneth C. Suria, Esq. USDC - PR 213302            P. O. Box 9023596            San Juan, Puerto Rico 00902-3596            Tel.: (787) 977-5050            aestrella@estrellallc.com            ksuria@estrellallc.com         </div> </div> <b>CASILLAS, SANTIAGO &amp; TORRES LLC</b> Juan J. Casillas Ayala, Esq. USDC - PR 218312 Alberto J. E. Añeses Negrón, Esq. USDC - PR 302710 Israel Fernández Rodríguez, Esq. USDC - PR 225004 Juan C. Nieves González, Esq. USDC - PR 231707 Cristina B. Fernández Niggemann, Esq. USDC - PR 306008 PO Box 195075 San Juan, Puerto Rico 00919-5075 Tel.: (787) 523-3434 jcasillas@cslawpr.com aaneses@cslawpr.com ifernandez@cslawpr.com jnieves@cslawpr.com cfernandez@cslawpr.com		<b>ATTORNEYS (If Known)</b>	
<b>PARTY (Check One Box Only)</b> <input checked="" type="checkbox"/> Debtor <input checked="" type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Other		<b>PARTY (Check One Box Only)</b> <input type="checkbox"/> Debtor <input type="checkbox"/> Creditor <input type="checkbox"/> Trustee <input type="checkbox"/> U.S. Trustee/Bankruptcy Admin <input checked="" type="checkbox"/> Other	
<b>CAUSE OF ACTION</b> (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED) Action for avoidance of constructive fraudulent transfer under 11 U.S.C. 548 and 550; action for disallowance of claims under 11 U.S.C. 502; and action for avoidance of fraudulent transfer under 31 L.P.R.A. §§ 3491-3500.			
<b>NATURE OF SUIT</b>			
<div style="text-align: center;"> <input type="checkbox"/> PROMESA Title III Petition             <input type="checkbox"/> PROMESA Title VI Application for Approval of Modifications             <input type="checkbox"/> Other Federal Question             <input checked="" type="checkbox"/> Adversary Proceeding             <input checked="" type="checkbox"/> Demand \$8,777,129.00         </div> <p><i>If Adversary Proceeding is checked, number up to five (5) boxes starting with lead cause of action as 1, first alternative cause as 2, second alternative cause as 3, etc., below:</i></p> <div style="display: flex;"> <div style="width: 50%; vertical-align: top;"> <b>FRBP 7001(1) - Recovery of Money/Property</b>  <input type="checkbox"/> 11-Recovery of money/property - §542 turnover of property  <input type="checkbox"/> 12-Recovery of money/property - §547 preference            1 13-Recovery of money/property - §548 fraudulent transfer            2 14-Recovery of money/property - other         </div> <div style="width: 50%; vertical-align: top;"> <b>FRBP 7001(7) - Injunctive Relief</b>  <input type="checkbox"/> 71-Injunctive relief - imposition of stay  <input type="checkbox"/> 72-Injunctive relief - other   <b>FRBP 7001(8) Subordination of Claim or Interest</b>  <input type="checkbox"/> 81-Subordination of claim or interest   <b>FRBP 7001(9) Declaratory Judgment</b>  <input type="checkbox"/> 91-Declaratory judgment   <b>FRBP 7001(10) Determination of Removed Action</b>  <input type="checkbox"/> 01-Determination of removed claim or cause   <b>Other</b>  <input type="checkbox"/> 02-Other (e.g. other actions that would have been brought in state court if unrelated to bankruptcy case)         </div> </div>			
<b>TITLE III CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES</b>			
NAME OF DEBTOR The Commonwealth of Puerto Rico, et al.		CASE NO. 17-BK 3283-LTS	
DISTRICT IN WHICH CASE IS PENDING USDC - Puerto Rico		DIVISION OFFICE San Juan	NAME OF JUDGE Laura Taylor Swain

RELATED ADVERSARY PROCEEDING (IF ANY)		
PLAINTIFF	DEFENDANT	ADVERSARY PROCEEDING NO.
DISTRICT IN WHICH CASE IS PENDING	DIVISION OFFICE	NAME OF JUDGE
SIGNATURE OF ATTORNEY (OR PLAINTIFF) /s/ <i>Edward S. Weisfelner</i>		
DATE April 30, 2019	PRINT NAME OF ATTORNEY (OR PLAINTIFF) Edward S. Weisfelner	

THIS FORM IS TO BE USED EXCLUSIVELY FOR FILINGS RELATING TO THE PUERTO RICO OVERSIGHT MANAGEMENT AND ECONOMIC STABILITY ACT (PROMESA). FOR ADMINISTRATION PURPOSES **ONLY**, THE PUBLIC DOCKETS FOR PROMESA PROCEEDINGS UNDER TITLE III AND ADVERSARY PROCEEDINGS WILL BE MAINTAINED ON THE CASE MANAGEMENT/ELECTRONIC CASE FILING (CM/ECF) SYSTEM OF THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF PUERTO RICO. THESE CASES ARE UNDER THE JURISDICTION OF THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO.